

CHAPTER 6

MAINTENANCE OF LEAVE AND EARNINGS STATEMENTS AND PERSONAL FINANCIAL RECORDS

The primary goal of the Joint Uniform Military Pay System (JUMPS) is to develop the most efficient operating technique for the military pay system. Foremost in this development is the replacement of manual computation of military pay entitlements and deductions by DKs with the single logic of a computer. A principal benefit of this is an improvement in the quality of pay service to the individual member by providing better and accurate computation of pay entitlements.

Under JUMPS, Navy fund managers and accounting activities receive timely, detailed, accurate, and up-to-date information on military dollars based on actual expenditures and obligations. This is in contrast to the old method of statistical sampling.

This chapter contains detailed descriptions of the Leave and Earnings Statement (LES), NAVCOMPT Form 2285, and the Personal Financial Record (PFR), NAVCOMPT Form 3071. Their contents, maintenance, and disposition are presented also.

LEAVE AND EARNINGS STATEMENT

Each Navy member has an automated master military pay account (MMPA) at the Defense Finance and Accounting Service (DFAS) – Cleveland Center. The member's MMPA is updated regularly through the field (local disbursing office) and the Bureau of Naval Personnel (BUPERS) input to reflect changes to the member's pay account.

The LES is a monthly printout of the data present in the member's MMPA. It is the most important output of JUMPS to you as a DK and to each Navy member.

GENERAL DESCRIPTION

The LES contains details of the member's pay and leave accounts as shown in figure 6-1. DFAS - Cleveland Center prepares the LES in duplicate monthly or after closing an MMPA on discharge or release from active duty.

Large shore activities that have appropriate printing facilities print monthly LESs locally from tapes furnished by DFAS – Cleveland Center.

DISTRIBUTION

Before mailing LESs, DFAS – Cleveland Center presorts them into two major groups (member and disbursing officer payroll copies) and into the following subgroups:

- Disbursing station symbol number (DSSN)
- Unit identification code (UIC)
- Pay group
- Alphabetical order

DFAS - Cleveland Center mails LESs monthly to the local disbursing officer. If an activity does not have a disbursing officer, DFAS – Cleveland Center mails both copies of the LESs to the commanding officer of the activity.

Shore activities that print LESs locally sort the disbursing officer's copy by pay clerk code and pay group, in alphabetical order. These shore activities sort the member's copy by check distribution code and pay group in alphabetical order. Printing in these orders saves the roll keeper valuable time in hand-sorting the LESs.

In all cases, deliver the member's copy, with his or her paycheck or Direct Deposit System (DDS) advisory slip, on payday. Retain the disbursing officer's copy in the current payroll file.

LES ENTRIES

Most likely, your first job assignment as a junior DK will be as a pay clerk or roll keeper. You must know what information is in each section, line, and block or field of the LES and the meaning of each entry. Broad understanding of the LES helps you in answering your shipmates' questions about the LES.

U S NAVY									
LEAVE AND EARNINGS STATEMENT									
PERIOD COVERED								PAY NO	
01-30 JUN91								43082	
NAME (LAST, FIRST MI)		SSN		PAY GRADE	YRS	REG	LV	LV	LV
CREWS TINA MARIE		11 22 3333		E8	20	0585	2250	700	740
EARNINGS		DEDUCTIONS							
BASIC PAY		2338.80		DEPENDENT DENTAL		9.14			
BAQ WITH DEPENDENTS		487.50		NAVY HOME ASSESSMENT		.50			
BAS		208.20		SGLI FOR 100,000		8.00			
VHA WITH DEPENDENTS		97.67		SGLI FOR 100,000		8.00			
				01APR91 TO 31MAY91		8.00			
				FEDERAL TAX		145.20			
				FICA TAX		178.92			
				CHARITY ALLOTMENT		2.00			
				CHARITY ALLOTMENT		4.00			
				DEPENDENT ALLOTMENT		100.00			
				INSURANCE ALLOTMENT		69.00			
				START DATE JUN91		69.00			
				SAVINGS ALLOTMENT		370.00			
TOTAL EARNINGS		3132.17		TOTAL DEDUCTIONS		894.76			
NET PAY (3132.17-894.76)		2237.41							
PAYMENTS POSTED SINCE LAST LES:									
14JUN91 1124.70, DDS, DSSN 8522, NPR 00765									
01JUL91 1112.71, DDS, DSSN 8522, NPR 00840									
BASED ON CURRENT INFORMATION AT DEFENSE FINANCE AND ACCOUNTING									
SERVICE CLEVELAND CENTER (DFAS-CL) YOUR PAY IS EXPECTED TO BE:									
JUL91 MID-MONTH PAYMENT AMOUNT 1122.00									
JUL91 END-OF-MONTH PAYMENT AMOUNT 1129.00									
REMARKS:									
VHA ZIP CODE: 32511, RENT AMOUNT: 0685, BAQ CODE: C,									
NUMBER OF SHARERS: 1									
COMPLETED 20 YEARS OF SERVICE									
TAX STATUS CHANGE TO M03 EFFECTIVE JUN91									
CHARITY ALLOTMENT FOR 2.00 WILL STOP AS OF JUL91									
HOME LOAN ALLOTMENT FOR 590.00 STOPPED/DEDUCTED IN MAY91									
INSURANCE ALLOTMENT FOR 39.74 STOPPED/DEDUCTED IN MAY91									
INSURANCE ALLOTMENT FOR 27.00 STOPPED/DEDUCTED IN MAY91									
DAILY NORM EFFECTIVE 01JUL91 IS 74.84									
PERSONAL AND PAY INFORMATION									
AMT DUE END OF LAST MO BROTFWD		TOTAL EARNINGS (+)		TOTAL DEDUCTIONS (-)		PAYMENTS SINCE LAST LES (-)		AMT DUE END OF CURRENT MONTH (+)	
00		304217		80476		223741		00	
EXEM		FEDERAL TAX WAGE THIS PERIOD		FEDERAL TAX WAGE YEAR TO DATE		FICA TAX WAGE THIS PERIOD		FICA TAX WAGE YEAR TO DATE	
M03		233880		1403280		73680		233880	
PAY ENTRY BASE DATE		END ACTIVE OBLIG SERVICE		OTHER PAY ENTRY DATE (OPED)		OPED		S-A SERVICE COUNTER YRS MOS DAYS	
6JUN71		01FEB93		USN		6MAR80CM		09 11 03	
NOTATION OF AMOUNT DUE									

Figure 6-1.-Leave and Earnings Statement, NAVCOMPT Form 2285.

U S NAVY										PERIOD COVERED	PAY UIC	
LEAVE AND EARNINGS STATEMENT										01-30 JUN 91	43082	
S/N 0104-LF-702-2850		NAME (LAST, FIRST, MI)		SSN	PAY GRADE	YRS	LEAVE ACCOUNT					
1	0	CREWS TINA MARIE		111 22 3333	E8	20	BEG LV BAL	LV EARNED	LV USED	END LV BAL	BAL TO EAOS	PAID LV
							585225	0700740	12200600			

Figure 62.-LES entries-ID line.

ID Line

The following paragraphs contain a block-by-block description of entries in this section of the LES. In the discussion that follows, refer to figure 6-2.

- **PERIOD COVERED**—This is the period covered by the individual LES. Usually, it is for 1 calendar month. If a member is in transit on PCS orders when that month's LES is printed, DFAS - Cleveland Center produces a regular LES for the member and retains it.

- **PAY UIC**—This is the five-character UIC of the activity maintaining the member's LES.

- **NAME (LAST, FIRST, MIDDLE)**—This block contains the member's name in last-first-middle and suffix (Jr, Sr, III, and so forth) format. If member's name does not fit in the space provided, JUMPS shortens the middle name.

- **SSN**—This block contains the member's SSN with hyphens after the third and fifth digits. If no SSN is available, BUPERS assigns a pseudonumber pending receipt of the SSN. Pseudo-SSNs assigned by BUPERS begin with an 8.

- **PAYGRADE**—Member's current paygrade, without spaces or punctuation, appears here.

- **YRS**—In two digits, the actual years of creditable service appear here. On each anniversary of the member's pay entry base date (PEBD), a remark printed in the Remarks section notes the completion of another year of service.

- **BEG LV BAL**—The member's leave balance brought forward appears here. Leave balance may be at the beginning of the fiscal year (October 1), or when the member's active duty began, or the day after the member was paid lump-sum leave (LSL). If the balance is negative, a minus sign precedes the number of days.

- **LV EARNED**—This block shows the cumulative number of days' leave earned from the BEG LV BAL date to the end of the month covered by the LES; not included are sick and graduation leave.

- **END LV BAL**—This block contains the leave balance at the end of the period covered by this LES. JUMPS updates this figure month-ly by adding leave earned to the BEG LV BAL and subtracting leave used.

- **BAL TO EAOS**—This block contains the member's leave balance to the expiration of active obligated service (EAOS).

- **PAID LV**—Member's leave paid to date. Effective 10 February 1976, a member may be paid for no more than 60 days of accrued leave during a military career.

Pay Computations and Remarks

The following paragraphs explain entries on this section of the LES. In the discussions that follow, refer to figure 6-3.

- **EARNINGS**—This section lists all items of pay to which a member is entitled during the period covered by the LES. If an entitlement starts, stops, or changes during the period, the effective date appears with such change. If the period to be credited is before the period covered by the LES, JUMPS posts the credit as a Retro entry. The retroactive adjustment that affects an entitlement appears underneath the item of pay that shows Retro amounts. Positive amount remarks appear in the Earnings column.

- **DEDUCTION**—Deductions and negative amounts that currently affect the member's pay appear in this section of the LES, including allotments. If the period to be checked is before the period covered by the LES, JUMPS posts the checkage as a Retro entry. If the effective date of a continuing deduction or the period to be checked is before the period covered by the LES, JUMPS lists the current month's deduction or checkage separately from the Retro entry. Other miscellaneous deductions or changes posted in this section include forfeitures, fines, recoupment of bonuses and continuation pay, liquidation of advances of pay, installment deductions for indebtedness, withholding taxes, and rental of inadequate quarters.

EARNINGS		DEDUCTIONS	
BASIC PAY	2338.80	DEPENDENT DENTAL	9.14
BAQ WITH DEPENDENTS	487.50	NAVY HOME ASSESSMENT	.50
BAS	208.20	SGLI FOR 100,000	8.00
VHA WITH DEPENDENTS	97.67	SGLI FOR 100,000	
		01APR91 TO 31MAY91	8.00
		FEDERAL TAX	145.20
		FICA TAX	178.92
		CHARITY ALLOTMENT	2.00
		CHARITY ALLOTMENT	4.00
		DEPENDENT ALLOTMENT	100.00
		INSURANCE ALLOTMENT	
		START DATE JUN91	69.00
		SAVINGS ALLOTMENT	370.00
		-----	-----
TOTAL EARNINGS	3132.17	TOTAL DEDUCTIONS	894.76
	=====		=====
NET PAY (3132.17-894.76)		2237.41	
		=====	
PAYMENTS POSTED SINCE LAST LES:			
14JUN91	1124.70	DDS, DSSN 8522, NPR 00765	
01JUL91	1112.71	DDS, DSSN 8522, NPR 00840	
BASED ON CURRENT INFORMATION AT DEFENSE FINANCE AND ACCOUNTING			
SERVICE CLEVELAND CENTER (DFAS-CL) YOUR PAY IS EXPECTED TO BE:			
JUL91	MID-MONTH PAYMENT AMOUNT	1122.00	
JUL91	END-OF-MONTH PAYMENT AMOUNT	1129.00	
REMARKS:			
VHA ZIP CODE: 32511, RENT AMOUNT: 0685, BAQ CODE: C,			
NUMBER OF SHARERS: 1			
COMPLETED 20 YEARS OF SERVICE			
TAX STATUS CHANGE TO M03 EFFECTIVE JUN91			
CHARITY	ALLOTMENT FOR	2.00	WILL STOP AS OF JUL91
HOME LOAN	ALLOTMENT FOR	590.00	STOPPED/DEDUCTED IN MAY91
INSURANCE	ALLOTMENT FOR	39.74	STOPPED/DEDUCTED IN MAY91
INSURANCE	ALLOTMENT FOR	27.00	STOPPED/DEDUCTED IN MAY91
DAILY NORM EFFECTIVE 01JUL91 IS 74.84			

Figure 6-3.-LES entries-Pay Computations and Remarks Section.

- **TOTAL Line Remark**—Following the last Earning or Deduction column remark and indented two spaces, JUMPS lists the entry Total Earnings and Total Deductions on the same line.

- **NET PAY Remark**—Two lines below the Total Line remark, JUMPS shows the net pay, which is the difference between the total earnings and total deductions.

- **PAYMENTS POSTED SINCE LAST LES Remarks**—Two lines below the Net Pay remark, JUMPS lists payments posted since the last LES. JUMPS

generates this remark even if they do not list payments on the LES.

- **Pay Forecast Remarks**—The member's current end-of-month (EOM) net amount and the first and second forecast amounts for the next month are in this section. If posted to the MMPA before printing of the LES, the current end-of-month net amount does not appear. Instead, it appears as a payment on the Payments Posted remarks section.

- **REMARKS**—This section contains several miscellaneous and amplifying remarks to further explain to you and the member various changes that

PERSONNEL AND PAY INFORMATION											
BAL	AMT DUE END OF LAST MO BROT FWD	TOTAL EARNINGS (+)	TOTAL DEDUCTIONS (-)	PAYMENTS SINCE LAST LES (-)	AMT DUE END OF CURRENT MO/CF (=)	M I S C	PAY DEL METHOD	DEBT TO U.S. GOVERNMENT	MEMBER UIC	DATE PREPARED	
	00	304217	80476	223741	00	DDS			0042101	22JUN91	
TAX	EXEM	FEDERAL TAX WAGE THIS PERIOD	FEDERAL TAX WAGE YEAR TO DATE	FEDERAL TAX YEAR TO DATE	FICA TAX WAGE THIS PERIOD	FICA TAX WAGE YEAR TO DATE	FICA TAX YEAR TO DATE	STATE WAGE YTD (CURRENT STATE)	STATE TAX YTD (CURRENT STATE)	SC	
	103	233880	403280	73680	233880	403280	1073\$1	00	00FL		
SVC	PAY ENTRY BASE DATE	END ACTIVE OBLIG SERVICE	OTHER PAY ENTRY DATE (OPED)		OPED	OPED	SEA SERVICE COUNTER		YRS MOS DAYS		
	16JUN 71	01FEB93	USN		16MAR80CM				091103 2701		

Figure 6-4.-LES entries-Balance, Tax, and Service lines.

appear on the LES. Use this section to enter notations of pay documents that do not have an immediate effect on the member's pay and allowances. The member's daily norm also appears here.

Personnel and Pay Information

This section of the LES consists of the balance (BAL), tax, and service (SVC) lines. Refer to figure 6-4 as we discuss the blocks on each line.

The following paragraphs explain entries on the Balance line of the LES:

- **AMT DUE END OF LAST MO BROT FWD**—This is the dollars and cents value of all unpaid pay and allowances due the member from the previous LES. A minus sign precedes negative amounts.

- **TOTAL EARNINGS**—This is the same amount as that shown on the Total Earnings remark line.

- **TOTAL DEDUCTIONS**—This is the same amount as that shown on the Total Deductions remark line.

- **PAYMENTS SINCE LAST LES**—This is the cumulative total of all payments listed under the Payment Posted Since Last LES remark line. JUMPS posted these payments to the MMPA since the previous LES.

- **AMT DUE END OF CURRENT MO/CF**—This is the amount of money due the member at the current end of the month. A zero amount appears if the current EOM amount due is posted as a payment under the Payment Posted Since Last LES remark line.

- **PAY DEL METHOD**—This code identifies how the member is paid: DDS for direct depositor LOC for local payment.

- **DEBT TO U.S. GOVERNMENT**—This block was not being used at the time this training manual was being revised.

- **MEMBER'S UIC**—The UIC of the activity the member is assigned or attached for LES distribution. When a member is in a transit status the prospective UIC appears as the permanent UIC and JUMPS stores the LES on the transit tile until a reporting endorsement is processed.

- **DATE PREPARED**—DFAS - Cleveland Center prepared the LES on this date.

The following paragraphs explain entries on the Tax line of the LES:

- **EXEM**—The marital status and number of exemptions used to compute the current month's federal income tax withholding (FITW) and state income tax withholding (SITW) on the member's pay.

- **FEDERAL TAX WAGE THIS PERIOD**—The member's total taxable income for the current month.

- **FEDERAL TAX WAGE YEAR TO DATE**—The member's total taxable income for the period 1 January or date MMPA opened, whichever is later, through the end of the current month. Disbursing calls this the year-to-date period.

- **FEDERAL TAX YEAR TO DATE**—The total year-to-date amount of FITW deducted from the member's pay.

- **FICA TAX WAGE THIS PERIOD**—The member's total Federal Insurance Contributions Act (FICA) taxable income for the current month.

- **FICA TAX WAGE YEAR TO DATE**—The member's year-to-date total FICA taxable income.

- **FICA TAX YEAR TO DATE**—The total year-to-date amount FICA tax deducted from the member's pay.

- **STATE WAGE YTD (CURRENT STATE)**—The member's total year-to-date state taxable income tax (current state only).

- STATE TAX YTD (CURRENT STATE)–The member's total year-to-date SITW (current state only).

- SC–The two-digit state code (SC) designating the member's current state of legal residence for tax purposes.

The following paragraphs explain entries on the Service line of the LES:

- PAY ENTRY BASE DATE–The PEBD is the date used for the member's pay increases.

- END ACTIVE OBLIG SERVICE–This is the member's EAOS date. The blank block that follows reflects the member's abbreviated service designation: USN or USNR.

- OTHER PAY ENTRY DATE (OPED)–Fields as available to post up to a maximum of three different OPEDs followed by a two-letter alpha abbreviation code. The following is a list, in priority order, of all the OPED purpose abbreviations:

CM = Clothing maintenance allowance date

PS = Professional service date

AC = Aviation commencement date

CP = Continuation pay date

AS = Aviation service entry date

HP = Health professional pay entry date

SS = Submarine service entry date

- SEA SERVICE COUNTER – YRS MOS DAYS–The member's total number of years, months, and days of sea duty service, as of the end of the current month.

Field Use Only

Refer to figure 6-5. Uses of each block in this section of the LES are as follows:

- ENTITLEMENTS, DATE, and AMOUNT columns–Make entries in this block when starting or crediting various entitlements that have an immediate effect on the member's pay or allowances. Entries in this block increase the member's take-home pay. The annotations consist of a brief description of the action, event control number (ECN), or transmittal number of the document supporting the action, the effective date, and the amount.

- DEDUCTIONS, DATE, and AMOUNT columns–Make entries in this block when stopping or checking various items of pay or allowances, when starting allotments, when processing periods of unauthorized absence, or when processing court memorandums. Entries in this block decrease the member's take-home pay. The annotations are in the same format as annotations in the Entitlements columns.

- PAYMENTS columns–Record or annotate all local payments made to the member until such time as JUMPS posts them to the MMPA. Information posted must contain the payroll number (PR NO.), the DSSN of the paying activity, the date the payment was made, and the amount paid.

- NOTATION OF AMOUNT DUE–When a member's take-home pay changes, for any reason, from the forecasted amount, complete a new forecast of

FIELD USE ONLY	ENTITLEMENTS		DATE	AMOUNT	DEDUCTIONS		DATE	AMOUNT
	FSA-T @ 75/190-56		6/5	65.00	SALOT 191-66		8/1	400.00
	SALOT 191-66		8/1	370.00	DALOT 191-66		8/1	50.00
	DALOT 191-66		8/1	100.00				
					PAYMENTS			
					PR NO.	DSSN	DATE	AMOUNT
					N0981	5194	7/2	65.00
NOTATION OF AMOUNT DUE								
7/15 = 1159 - 8/15 = 1164								
7/30 = 1166 - 8/30 = 1171								

NAVCOMPT FORM 2285 (7-87) (IF YOU HAVE ANY QUESTIONS SEE YOUR DISBURSING OFFICER) FOR OFFICIAL USE ONLY

Figure 6-5.-LES entries-Field Use Only section.

amounts due and enter the amount in this block. Line out the forecasted amount for that payday in the Remarks section.

LES RECONCILIATION

Reconcile LESs monthly, upon a member's detachment, and upon reporting of a new member.

Monthly Reconciliation

The monthly reconciliation consists of comparing the LESs from the payroll and suspense files; record of transfers, separations, and receipts; and PFRs with the new LESs to verify correctness as to name, SSN, and UIC and to determine if actions forwarded to DFAS - Cleveland Center or BUPERS appear on the new LESs

Upon receipt of the new LESs the payroll clerk should take the following actions:

- Compare new LESs with those in the payroll file. Segregate new LESs not matching.
- Compare the segregated new LESs with those in the suspense file.
- Check the remaining new LESs against the record of transfers, separations, and receipts. Destroy the LESs of members who have been transferred or separated.
- If there are any new LESs still remaining, check the PFRs on hand. If there are no PFRs, check the dead card file. If the member is not located in these files, destroy the LES.

Reconciliation Payments and Amounts

Verify payments posted under the Payment Posted Since Last LES remarks with actual amounts paid. If a payment has not been posted, carry forward the payment information to the new LES (Payments columns) and deduct the payment from the amount due next payday appearing in the AMT Due End of Current MO/CF block (BAL line) of the new LES. If JUMPS does not post the same payment on the next or second LES, initiate the follow-up action prescribed in the Navy Pay and Personnel Procedures Manual (PAYPERSMAN) or Source Data System Procedures Manual (SDSPROMAN), volume II.

Since forecasts of pay due in the Remarks section show amounts due in even dollars only, the unpaid odd cents that accumulate are reflected in the actual computation in the AMT Due End of Current MO/CF

block. When processing a manual payroll, pay the accumulated odd cents once the amount reaches \$5 or more. For automated payroll processing, pay when it accumulates \$1 or more. This procedure does not apply to the LES of members on DDS because DDS payments include both dollars and cents.

Comparison of Entitlements, Deductions, and LES Notations

Some pay changes appear on the LES based on DFAS - Cleveland Center computer programs or BUPERS input to DFAS - Cleveland Center such as officer promotions, longevity increases, and stoppage of FICA deductions. One or more remarks in the Remarks section of the LES identify these types of pay changes.

If a pay action transmittal has been noted on the LES in the payroll file, compare it with the new LES. The new LES should contain one or more remarks if the action has been entered on the MMPA. If the new LES does not reflect the action, carry forward the ECN or transmittal number, effective or inclusive dates, total amount, and other pay annotations to the new LES.

Do not carry forward outstanding transactions (OTs) when using the Uniform Microcomputer Disbursing System (UMIDS) to transmit pay documents. However, you may continue to annotate the LES at the disbursing officer's discretion. Insert the UMIDS OT sheet in the PFR when a member transfers.

Correction of BUPERS Data Elements

BUPERS data elements on the LES areas follows:

- Name
- SSN
- Service designation
- Paygrade
- PEBD
- EAOS
- OPED

When any of the previous information is erroneous on the LES, inform your admin or personnel office so that they can take corrective action. The admin office notifies DFAS - Cleveland Center by message or NAVGRAM when the member's UIC is in error.

Disposition of LES

After completing reconciliation, file the old LES on the right side of the member's PFR and the new LES in the payroll or suspense file, as applicable.

No LES Received

If LESs have been previously received, but the LESs cannot be reconciled because one is missing, prepare a NAVCOMPT Form 2268 to request the missing LES from DFAS – Cleveland Center.

LES for Prospective Gains

Each month DFAS – Cleveland Center produces LESs for members who have been detached but for whom no reporting endorsement has been processed. DFAS – Cleveland Center includes these LESs with the LESs forwarded to the disbursing office of the activity to which the member is reporting. The Remarks section of these LESs contains the remark Prospective Gain.

Upon receipt, store these LESs in the prospective gain LES file. When a member reports on board, examine the file for the member's LES. If present, use that LES to update and compute pay. Make sure all entitlements that should have stopped on detachment are annotated in the Deduction block (Field Use Only section) of the LES. Also make sure pay forecasts are adjusted.

Each month, LESs for members who have not yet had a reporting endorsement processed are again included as prospective gains. Discard the existing prospective gain LES file and replace it with the current group. This action purges the files of LESs for members who will not report as a result of a modification of orders or other reasons.

PROBLEM ACCOUNTS

An out-of-balance LES means that you have a problem account. There are a number of reasons that cause an LES to be in an out-of-balance status. Duplicate or erroneous payments, reporting of erroneous data or previously submitted documents, and missing entitlements or deductions are some of the reasons. Improper reconciliation of the LES and failure to verify and initiate follow-up action tend to compound and increase the number of problem accounts.

Correction

Timely resolution of problem accounts is essential. Accounts allowed to remain out of balance present indebtedness problems to both active and separated members and may also result in loss of government funds.

When JUMPS does not show a pay action on the second LES after you transmit the pay document, verify the retained copy of the original document to make sure all data is accurate. Submit a corrected document if an error is discovered. Begin follow-up action if DFAS - Cleveland Center has not acknowledged receipt of the transmitted document.

When receipt of transmittal has been acknowledged, send a message to DFAS - Cleveland Center. The Subject line of the message should show Out-of-Balance Account Resolution in case of (Rank/Rate, Full Name, SSN, UIC). Reference the form number, Julian date, transmittal number, and DSSN. Include date of payroll, payroll number, and disbursing officer voucher (DOV) number for messages addressing payroll problems. For SDS documents, substitute the ECN for the reference data. Include the proper DFAS-Cleveland Center branch code and a complete description of the pay action and document reported to DFAS - Cleveland Center. Normally, DFAS -Cleveland Center will post the requested corrective action indicated on your message if the document is not located at DFAS - Cleveland Center.

Be alert to the out-of-balance LES of reporting members where no prior corrective action has been taken. If the member has a missing entitlement or deduction and the effective date is less than 12 months, submit corrected documents. Send a message or NAVGRAM to DFAS - Cleveland Center when the effective date is greater than 12 months.

Avoid sending a message to DFAS - Cleveland Center simply requesting them to conduct an audit of a member's account. This action lacks specifics and is counterproductive. Most importantly, do not address more than one account in a single piece of correspondence. The rule is one letter or message per member account. See figure 6-6.

The contents of the message must be brief and specific. Do not request correction of a certain block or section of the member's LES. Remember that the LES is a printout of the member's MMPA at DFAS – Cleveland Center. The pay technician at DFAS – Cleveland does not have a copy of the member's LES.

JOINT MESSAGEFORM							SECURITY CLASSIFICATION UNCLASSIFIED			
PAGE	DTG/RELEASER TIME			PRECEDENCE		CLASS	SPECAT	LMF	CIC	ORIG/MSG IDENT
	DATE TIME	MONTH	YR	ACT	INFO					
01 of 01	081634Z	JAN	92	RR		UUUU				0081634
BOOK		MESSAGE HANDLING INSTRUCTIONS								
		ADMIN								
<p>FROM: USS FORRESTAL</p> <p>TO: DFAS-CLEVELAND CENTER CLEVELAND OH//JJSS//</p> <p>UNCLAS //N07220//</p> <p>MSGID/GENADMIN/USS FORRESTAL/-/JAN//</p> <p>SUBJ/OUT OF BAL ACCT RESOLUTION ICO SKC REGGIE M BIDA USN 123-45-6789</p> <p>/UIC 03359//</p> <p>REF/A/DOC/USS FORRESTAL/08NOV91//</p> <p>AMPN/REF IS TO START CREDIT CAREER SEA PAY {CSP} EFF 91NOV05 TRANS</p> <p>NR 312-56 DSSN 7824//</p> <p>RMKS/1. REF A NOT POSTED THRU DEC 91 LES. REQ POST CSP ENTITLEMENT</p> <p>EFF 91NOV05 TO MMPA.</p> <p>2. POC IS DK3 BAKAL DSN 922-7113//</p>										
<div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); padding-right: 10px;">6 5 4 3 2 1 0</div> <div></div> </div>										
DISTR:										
DRAFTER TYPED NAME, TITLE, OFFICE SYMBOL, PHONE B. BAKAL, DK3, S4, 7113, 1-8-92						SPECIAL INSTRUCTIONS				
TYPED NAME, TITLE, OFFICE SYMBOL AND PHONE J. WALKER, LTJG, S4, 7112										
SIGNATURE <i>J. Walker</i>						SECURITY CLASSIFICATION UNCLASSIFIED			DATE TIME GROUP 081634Z JAN 92	

DD FORM 1 MAR 79 173/2 (OCR)

PREVIOUS EDITION IS OBSOLETE

☆ GPO: 1979 - 302-176

Figure 6-6. Sample out-of-balance account resolution message.

He or she verifies your message request by looking at the different section of the member's MMPA. Follow the same procedures when requesting resolution of problem pay accounts by phone.

Follow-up Action

DFAS - Cleveland Center does not confirm receipt of or action taken on messages. They respond only when they need additional information. Pay action reflects on the EOM LES if the date-time group (DTG) of the message is before the 9th day of the month. On messages sent later in the month, DFAS - Cleveland Center action will reflect on the next EOM LES. If the requested pay adjustment does not reflect on these LESSs, take follow-up action to DFAS - Cleveland Center. To readily identify that follow-up action has been taken on these out-of-balance accounts, make LES annotations in red ink on the second and subsequent LES and file a copy of the message in the PFR.

DFAS - Cleveland Center places priority emphasis on your correspondence related to problem accounts to resolve them in a timely manner.

CHRONIC OVERPAID LISTING REPORT

DFAS - Cleveland Center prepares the chronic overpaid listing report listing individual pay accounts, extracted from the MMPA, that are in an overpaid status of 3 or more months with an amount of \$1,000 or more.

Diligent responses from local disbursing officers and DFAS - Cleveland Center follow-up actions from those responses significantly reduce the number of overpaid accounts. Your priority attention is necessary to reduce the number of overpaid accounts still further. Resolutions of these accounts also avoid or minimize the serious problems caused by overpaid accounts as follows:

- Morale problems due to overpayment and time required to collect it
- Indebtedness and requests for waivers
- Congressional and special interest inquiries concerning the overpayment
- Incorrect accounting and budget data

Review accounts listed on the overpaid report and start action using the following priorities:

1. Accounts within 3 months of EAOS or separation

2. Accounts that are the greatest number of months overpaid
3. Accounts overpaid \$5,000 or more
4. All other accounts out of balance

The chronic overpaid listing report includes general guidelines and field procedures in correcting the overpaid accounts. These procedures are similar to those discussed previously concerning correction and necessary follow-up actions taken on problem accounts.

DFAS - Cleveland Center mails the report to disbursing officers every 60 days. This time frame allows you to review the accounts listed and initiate action to resolve the overpaid situation before receiving the next bimonthly report.

MMPA ACCESS

The title MMPA Access is the project name applied to the program for providing field activities and ships with the ability to use or access DFAS - Cleveland Center mainframe applications.

Central to MMPA Access is the MMPA itself, but MMPA Access also provides information on various topics from rates of variable housing allowance (VHA) to the status of checks returned to DFAS - Cleveland Center. Virtually any query a member may have about his or her pay can be addressed using MMPA Access.

When problems occur, they can be diagnosed using the information available through MMPA Access. MMPA Access provides communication between DFAS - Cleveland Center and local DKs and PNs, allowing both parties to work from the same base of information.

Without MMPA Access your only glimpse of the MMPA is through the monthly LES. The historical data and other pay information stored at DFAS - Cleveland Center are invisible to field personnel. Although the LES provides sufficient information to pay members, field personnel do not necessarily know valuable pieces of information when trying to help their customers with problem accounts.

JUMPS INFORMATION REQUEST

The JUMPS Information Request, NAVCOMPT Form 2268, provides DKs with an informal means of requesting from DFAS - Cleveland Center specific information relative to a member's MMPA. Use the NAVCOMIT Form 2268 to request missing LESSs

verification of payments, payroll data, or canceled check data, and microfiche copy of the MMPA by date.

Activities on UMIDS can transmit an automated NAVCOMPT Form 2268 to DFAS – Cleveland Center. You determine the information that you enter and transmit from various conditions that exist pertaining to a member's account. Follow procedures contained in the *UMIDS User Manual*.

Preparation

Prepare the NAVCOMPT Form 2268 in duplicate. Information entered on the form is self-explanatory with the following exceptions:

- Blocks 6, 7, and 10–Not authorized for use. Leave these blocks blank.
- Block 8–Enter payment date in block 8d. Leave block 8e blank.
- Block 9–When used, staple a copy(ies) of the document(s) to the original copy.
- Block 11–Be specific regarding other miscellaneous requests. When requesting copies of the microfiche MMPA, indicate which copy is needed by date or purges for a specific period. Purges cover approximately 18 months of pay and entitlement history of the MMPA.
- Front side–Enter the complete return address of the requesting activity in the bracketed To block. In the lower left corner of the DFAS – Cleveland Center Address section, just above NAVCOMPT Form 2268, enter the last three digits of the member's SSN. Enter the applicable DFAS – Cleveland Center branch code, based on the member's SSN, on the third line of the address. Find these codes in the PAYPERSMAN, appendix C, and the SDSPROMAN, volume II, appendix A. Send payment verifications to the Payment/Canceled Check section of DFAS - Cleveland Center regardless of member's SSN.

Fold the form so that only the DFAS – Cleveland Center address shows. Mail the original and file the duplicate in the member's PFR until DFAS – Cleveland Center completes the requested action after which destroy the file copy. See figure 6-7.

PERSONAL FINANCIAL RECORD

DKs prepare a Personal Financial Record (PFR), NAVCOMPT Form 3071, for each member on active duty as indicated in figure 6-8. The PFR is a cardboard

folder, similar to the member's service record, used to file the LESs and other pertinent pay documents. Print or type on the tab of the PFR the member's SSN, last name, first name, and middle initial. Do not make entries on the inside cover of the PFR.

RIGHT SIDE CONTENTS

The right side of a member's PFR contains LESs for the preceding 12 months (the most recent on top). Each time you receive a new LES, file the most recent LES in the payroll file. File the old LES from the payroll file on top at the right side in the individual's PFR.

In cases where an individual has problems with pay or out-of-balance LESs retain all available LESs in the member's PFR until the problem is resolved. At this time remove and destroy the LES that is over 12 months old by shredding or burning it.

LEFT SIDE CONTENTS

Attach a Miscellaneous Memoranda Record, NAVCOMPT Form 3071A, to the left side of the PFR. When you fill all the space on a NAVCOMPT Form 3071A, attach a new form on top of the filled one. Remove and destroy the filled NAVCOMPT Form 3071A when the last entry is 1 year old. Transcribe all entries that are still pertinent to the new form. Enter the following on the NAVCOMPT Form 3071A:

- Shore patrol advances (delete the notation upon advance settlement)
- Mileage allowance on separation
- Cash collection of indebtedness or fine
- Nonpay status of member
- Assignment of flight deck hazardous duty pay (FDHDP) billet
- Garnishment payment schedule
- Nonconsent indebtedness
- Request for waiver if checkage action is suspended
- Court-martial fine when the member does not consent to checkage of current pay
- E allotment, start and/or refund data
- Scheduled indebtedness (total amount, commencement date, monthly amount, and termination date)

DEPARTMENT OF THE NAVY
OFFICE OF THE COMPTROLLER
WASHINGTON, D.C. 20330
OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE, \$300

SEAL HERE WITH CELLOPHANE TAPE

DIRECTOR
DFAS-CLEVELAND CENTER
ANTHONY J. CELEBREZZE FEDERAL BUILDING
CLEVELAND, OHIO 44199

NAVCOMPT FORM 2268
S/N 0104-LF-702-2680

FOLD HERE

ENTER LAST THREE DIGITS OF MEMBER'S SSN

BLOCKS 6, 7, AND 10.
LEAVE THESE BLOCKS BLANK

DISBURSING OFFICER'S
RETURN ADDRESS

(FRONT SIDE)

NAVCOMPT FORM 2268 (S 70)
S/N 0104-LF-702-2680

JUMPS INFORMATION REQUEST

1. Social Security Number 2. Name (Last, first, middle initial) 3. Pay Grade 4. Current UIC

5. Request LEE's for month or months of: (Enter "X" in box and last four digits of year)

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR

6. Leave balance verification request: a. OF b. EARN c. USED d. BAL

7. Does account show leave taken for: a. FROM b. TO

8. Payment verification:

a. DD VOUCHER NUMBER	b. NAVY PAYROLL NUMBER	c. DSR	d. JULIAN DATE	e. TRANSMIT TAIL NUMBER	f. AUTOMATIC PAYROLL SEQUENCE NUMBER	g. QUESTIONED AMOUNT	NAVFINCEN VERIFICATION OR CORRECTION
10							
11							
12							
13							

9. Document not posted:

a. DSR	b. JULIAN DATE	c. TRANSMIT TAIL NUMBER	d. DOCUMENT OR FORM NUMBER
10			
11			
12			

10. Erroneous document submitted--request removal from accounts:

DSR	JULIAN DATE	TRANSMIT TAIL NUMBER	DOCUMENT OR FORM NUMBER

11. Other information required (Be specific--request under the item and personal number):

12. Requestor's signature and title: 13. Date:

14. Reply:

15. Authenticating signature and title: 16. Date:

DEPARTMENT OF THE NAVY
DFAS-CLEVELAND CENTER
ANTHONY J. CELEBREZZE FEDERAL BUILDING
CLEVELAND, OHIO 44199
OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE, \$300

SEAL HERE WITH CELLOPHANE TAPE

(REVERSE SIDE)

Figure 6-7.-JUMPS Information Request, NAVCOMPT Form 2268.

R U L E	A	B
	If the member is	his or her PFR will be opened by the
1	a direct appointee	Disbursing Officer (DO) at member's first duty station (TDY or permanent)
2	reenlisting with broken service	
3	a retiree, reservist, or fleet reservist being called or recalled to active duty	
4	a recruit	DO serving the recruit training center, the Academy, OCS Newport or NAS Pensacola, as applicable
5	an Academy midshipman	
6	an officer candidate	
7	an AOC or NAOC	
8	an NROTC graduate	DO at member's first duty station (TDY or permanent)

Figure 6-8. Rules for opening the Personal Financial Record, NAVCOMPT Form 3071.

When applicable, file the following documents beneath the NAVCOMPT Form 3071A:

- A separate NAVCOMPT Form 3071A to record the cumulative years of sea duty or sea duty counter.
- Nonresident alien certificate.
- Original Standard Form 1199A (DDS sign-up form).
- IRS Forms W-4 and W-5.
- Correspondence pertaining to unresolved pay problems. After resolving the problem, remove the correspondence from the member's PFR and file it in the appropriate disbursing office tile.
- If the Navy separates a member, include the local worksheet containing computation of final payment.
- VHA certificate and supporting documents.

- State of Legal Residence Certificate, DD Form 2058. Destroy when the correct state code appears on the LES.

- Copy of waiver application with all endorsements. Remove and file in the disbursing officer's retained file when the waiver has been approved or denied.

- Individual Overseas Housing Allowance (OHA) Report, DD Form 2367, and supporting documents.

- Original Allotment Action Request, NAVCOMPT Form 2273, or a copy of Allotment Authorization, NAVCOMPT Form 3053, with original signature for bond allotment only.

- Change SITW form.

- Advance pay certification/authorization form.

R U L E	A	B	C
	If a member is	his or her PFR will be in the custody of the	or
1	assigned to a ship or activity with a DO	DO (Note 1)	
2	assigned to a shore activity without a DO		
3	assigned to a yard craft or mobile unit regularly paid by a local DO		
4	assigned to a ship or unit without a DO	CO	DO of any activity upon mutual agreement. (Note 2)
5	on duty in a disbursing office	DO (Note 3)	
6	on extended leave or TAD	DO (Note 4)	the member if he or she requests.
7	on PCS orders between duty stations	member	
8	missing, captured, or detained	DFAS-Cleveland Center	
9	a GCM prisoner in a non-naval prison		
10	a mental incompetent		
11	ordered home or granted leave awaiting results of physical evaluation board	DO	
12	on leave pending retirement	DO of the separation activity	
13	an NROTC midshipman	CO of the NROTC unit	
14	a Navy member attached to a Fleet Marine Force Unit embarked on a Navy vessel	Navy DO	

- Notes: 1. The area commander or district commandant may designate a DO to provide disbursing service.
2. See par. 90493, PAYPERSMAN.
3. The DO will keep PFRs of these members in his or her own safe, or he will specify that they be kept in the safe of a deputy DO or other officer assistant.
4. The member should be encouraged not to obtain custody of his or her PFR, but to provide the DO with self-addressed envelopes for mailing of pay checks.

Figure 6-9.-Custody of the PFR.

CUSTODY OF THE PFR

For custody of the PFR under various circumstances surrounding a member's duty assignment, see figure 6-9. You should consult the PAYPERSMAN or SDSPROMAN, volume II, for changes in the regulations subsequent to the revision of this training manual.

FILING AND SECURITY OF PFRs

Except for pay record access (PRA) and suspense files, file PFRs as determined by the local disbursing officer.

Safeguard PFRs during working hours by prohibiting access to them by unauthorized personnel. Preferred storage is a safe, vault, or three-tumbler combination cabinet. Other acceptable storage facilities are file cabinets, mobile tub files, desk drawers, and locally made containers. Fit each storage container with a padlock. Use only individually keyed locks listed in the *Federal Standard Stock Catalog*. Keep PFRs under lock and key after normal working hours, except when disbursing office personnel perform authorized disbursing duties.

SUSPENSE FILE

Every local disbursing officer maintains a suspense file. This file consists of the PFR/LESSs of members

whose pay has been suspended for reasons such as the following:

- Unauthorized absence
- Voidable enlistment
- Awaiting trial by court-martial
- Sickness due to misconduct (SKMC)
- In the hands of civil authorities (IHCA)
- Deserter (12 latest LESs)

PRA PERSONNEL

All members assigned duty in a disbursing office are PRA personnel. This designation includes the following:

- Members on temporary duty in the disbursing office
- Members on duty in any area of the disbursing office (travel, fiscal, and so forth) even though they may not work directly with PFRs or LESs
- Admin personnel ashore whose physical location in the same office space affords access to pay records
- Supply personnel afloat whose physical location in the same office space affords access to pay records

The disbursing officer personally keeps, reconciles, and maintains the PFRs and LESs of PRA personnel or may designate a deputy to perform this function. At shore activities, the disbursing officer may delegate the custody and maintenance of PRA records to a deputy or to a senior pay clerk.

MEMBER REPORTS

When a member reports aboard, examine the prospective gain LES file for a current LES of the member. If one is present, reconcile it. If no LES is present, remove the LES from the PFR and find out from the detaching endorsement to orders if this is the latest LES the member could have received before transfer.

Using the reconciled prospective gain LES or the latest LES from the PFR, take the following action, as applicable:

- Verify the entries made on the Reporting (Arrival) Endorsement to Orders, NAVCOMPT Form

3068. Using the form as authority, enter memorandum entitlements and deductions for pay items that start or stop on reporting.

- Compute and pay special pay, if requested by the member.

- Figure pay due for next regular payday and note the amount in the Notation of Amount Due block of the LES.

- File the LES in the payroll file.

Open a temporary pay account (WA) if the PFR does not contain the most current LES, the detaching endorsement is not indicated on the latest LES, or the member reports aboard without a PFR. We will discuss and illustrate TPAs later in this chapter.

MEMBER DETACHED

Use the advance copy of the member's orders to start processing disbursing records for transfer. After receipt of the Detaching (Departing) Endorsement to Orders, NAVCOMPT Form 3067, remove the member's LES from the payroll file and take the following actions, as applicable:

- Review pending files for NAVCOMPT OCR seamer copies and working copies of NAVPERS OCR documents to make sure the member's pay account is completely up to date before transfer.

- Enter memorandum deductions for items of pay and allowances that stop on detachment.

- Enter all payments not posted on the LES in the Payments block (Field Use Only section) of the LES.

- Compute and pay special pay, if requested, and post the payment in the Payments block. Correct forecasted pay and enter the amount in the Notation of Amount Due block.

- File the LES in the member's PFR.

- Remove unessential documents from the PFR.

- Update the member's record of cumulative years of sea duty, if applicable.

- File in the PFR copies of all letters, messages, and documents relating to unresolved problems pay accounts.

- For activities on UMIDS, print and file a copy of the OT listing in the PFR.

U S NAVY LEAVE AND EARNINGS STATEMENT				PERIOD COVERED 01-30SEP91	PAY NO 42555
NAME HAVIER MANUEL G		SSN 222-33-4444		GRADE E7	
BASIC PAY		1551.00	DEPENDENT DENTAL		7.86
SEPARATE RATIONS		164.40	ADV PAY		49.00
CONSUB PAY		295.00	ADV PAY		52.50
			SGLI FOR 50,000		4.00
			FEDERAL TAX		92.55
			FICA TAX		116.48
			BOND ALLOTMENT		12.50
			CHARITY ALLOTMENT		2.00
TOTAL EARNINGS		2010.40	TOTAL DEDUCTIONS		336.89
NET PAY (2010.40-336.89)		1673.51			
PAYMENTS POSTED SINCE LAST LES:					
01SEP91		836.00,	DSSN 5104, NPR 16610		
15SEP91		836.00,	DSSN 5104, NPR 16630		
BASED ON CURRENT INFORMATION AT THE NAVY FINANCE CENTER YOUR					
SEP91		END-OF-MONTH PAYMENT AMOUNT	836.81		
OCT91		MID-MONTH PAYMENT AMOUNT	836.00		
OCT91		END-OF-MONTH PAYMENT AMOUNT	842.00		
REMARKS:					
TOTAL ADVANCE OF PAY		1176.00	DELETE THESE AMOUNTS WHEN PAY IS REFIGURED IN NOTA- TION OF AMOUNT DUE BLOCK.		
TOTAL ADVANCE OF PAY		1260.00			
STATE TAX OVERRIDE		.00			
SRB ZONE B STATUS: INSTALLMENT					
SRB ZONE B STATUS: INSTALLMENT 6 / / / / PENDING,					
FY89 SRB INSTALLMENT 6 OF 1338.05 DUE 03JUL92					
DAILY NORM EFFECTIVE 01OCT91 IS		55.78			
"YOUR OPINION MATTERS, BUT IT'S YOUR VOTE THAT COUNTS"					
FORM AND TRANSMITTAL NUMBER					
3067 (280-01) 14/91					
LAST END OF MONTH PAY		842.00	TOTAL EARNINGS		2010.40
TOTAL DEDUCTIONS		336.89	PAYMENT SINCE LAST LES		1673.51
FEDERAL TAX		92.55	FEDERAL TAX		92.55
FICA TAX		116.48	FICA TAX		116.48
BOND ALLOTMENT		12.50	BOND ALLOTMENT		12.50
CHARITY ALLOTMENT		2.00	CHARITY ALLOTMENT		2.00
ENTRY BASE		29NOV77	ENTRY DATE		02JUL92
ENTRY DATE		02JUL92	ENTRY DATE		16NOV88
ENTRY DATE		16NOV88	ENTRY DATE		04JUL78
ENTRY DATE		04JUL78	ENTRY DATE		08 02 04
ENTRY DATE		08 02 04	ENTRY DATE		1105
STOP RATES op (280-01) 14/91					
ORIGINAL FORECAST FOR 15 DEC., MINUS SPECIAL PAYMENT ON 6 DEC. AND 9 DAYS' RATS SEP.					
10/15 - 502		11/1 - 759.80		ORIGINAL FORECAST FOR 1 NOV., MINUS 15 DAYS' RATS SEP.	

Figure 6-1. Sample LES entries-member detached on PCS.

Upon completion of the previous actions, give the PFR to the member for delivery to the disbursing officer of the member's next duty station. If your activity uses index cards to record receipts, have the member sign the receipt for the PFR. Destroy both copies of any LES received after the member has departed on permanent change of station (PCS).

Figure 6-10 contains sample LES entries when a member detaches on PCS.

TEMPORARY PAY ACCOUNTS

Local disbursing officers open TPAs to pay a member in the following situations:

- New member before receipt of the initial LES
- Transient member, without PFR
- Member reporting on PCS orders who lost his or her PFR on PCS orders
- A returned deserter requiring pay

TPA Entries

To open a TPA, prepare a Temporary Account/Worksheet, NAVCOMPT Form 3071B. Use an automated account on plain print paper at recruit training commands. Do not use blank LES stock.

Type, handwrite, or machine print entries. Support the action by a member's identification card, prior DD Form 214, travel orders, or other pay and personnel source documents. Enter entitlements, deductions, and payments in the appropriate blocks.

Destroy the TPA after receipt and reconciliation of the regular LES from DFAS – Cleveland Center. Figure 6-11 shows TPAs opened for members on different situations.

Payment Limitations

When computing payments to new members, use all entitlements and deductions that are supported by pay and personnel documentation available or prepared on the member's arrival. Post the payments on the TPA as they occur.

For members reporting aboard without PFRs, limit special and regular payments to one-half of the member's basic pay (without cumulative years of service) on any given payday.

Obtain authority to make emergency payments to Navy members in a transient, on-leave status without PFRs from the disbursing officer maintaining the PFRs. Furnish the member's name, SSN, and request for amount authorized by message or DSN. If the member cannot wait for payment authorization, the local disbursing officer pays no more than one-half of the member's basic pay (without cumulative years of service). Notify the disbursing officer maintaining the PFR of the payment information so that his or her staff can annotate the member's LES. Note the payment on the TPA. Insert the TPA in a PFR and give it to the member for delivery to his or her disbursing officer.

PAY RECORD INDEX CARDS

All disbursing officers ashore prepare, maintain, and file index cards or locally prepared cards for each PFR maintained. Except for recording transient payments, the use of index cards afloat is optional.

Live File

Upon receipt of a PFR, prepare an index card and enter the following information:

- Member's name and SSN
- Former duty station
- Date reported aboard
- UIC to which assigned
- Any local code that will help to locate the member

File all live index cards in alphabetical order.

Dead File

When a member transfers, remove the index card from the live file. Enter the new duty station and date of detachment. If the member separates, enter the home address and the date of separation. If the member transfers under orders (PCS or TAD), have the member sign the receipt. If a clerk from the admin office or a draft leader picks up the PFR, have the clerk or draft leader sign the index card. If you mail the PFR, stamp the mailing date in the Signature block. File the card in

TEMPORARY ACCOUNT/WORK SHEET											
MEMBER'S NAME		FAT GRADE		SSN		UCR NO.					
BIEBEL, HERBERT K		E-1		097-14-7412		00309					
MONTH		MAR		APR		MAY		JUN		JUL	
AMOUNT ENDUENT FUND		96.51		96.51		96.51		96.51		96.51	
ENTITLEMENTS	BASIC PAY	233.88		233.88		233.88		233.88		233.88	
	END	96.51		96.51		96.51		96.51		96.51	
	EXGRATIS SEP	9.83		9.83		9.83		9.83		9.83	
	CHL										
DEDUCTIONS	TOTAL DEDUCTIONS	298.41		298.41		298.41		298.41		298.41	
	TYPE OF										
	SSLI	3.00		3.00		3.00		3.00		3.00	
	FITH (L-1)	13.32		13.32		13.32		13.32		13.32	
PREVIOUS PAYMENTS	FR NO	2503 77		2503 77		2503 77		2503 77		2503 77	
	AMOUNT	211.90		211.90		211.90		211.90		211.90	
	FR NO	04103		04103		04103		04103		04103	
	AMOUNT	0.76 51		0.76 51		0.76 51		0.76 51		0.76 51	
BANK DATE	12 FEB 10	12 FEB 10		12 FEB 10		12 FEB 10		12 FEB 10		12 FEB 10	
	FORM NO.	3067		3067		3067		3067		3067	
	APLIAN DATE/	04103		04103		04103		04103		04103	
	TRANS NO.	04103		04103		04103		04103		04103	

NEW MEMBER

TEMPORARY ACCOUNT/WORK SHEET											
MEMBER'S NAME		FAT GRADE		SSN		UCR NO.					
MARTIN, JAVID J		E-4		270-44-1641		00204					
MONTH		MAR		APR		MAY		JUN		JUL	
AMOUNT ENDUENT FUND		14.15		14.15		14.15		14.15		14.15	
ENTITLEMENTS	BASIC PAY	14.15		14.15		14.15		14.15		14.15	
	END										
	EXGRATIS SEP										
	CHL										
DEDUCTIONS	TOTAL DEDUCTIONS	84.15		84.15		84.15		84.15		84.15	
	TYPE OF										
	SSLI										
	FITH (L-1)										
PREVIOUS PAYMENTS	FR NO	2528 883		2528 883		2528 883		2528 883		2528 883	
	AMOUNT	2528 883		2528 883		2528 883		2528 883		2528 883	
	FR NO	04103		04103		04103		04103		04103	
	AMOUNT	0.76 15		0.76 15		0.76 15		0.76 15		0.76 15	
BANK DATE	12 FEB 10	12 FEB 10		12 FEB 10		12 FEB 10		12 FEB 10		12 FEB 10	
	FORM NO.	3067		3067		3067		3067		3067	
	APLIAN DATE/	04103		04103		04103		04103		04103	
	TRANS NO.	04103		04103		04103		04103		04103	

LOST PFR
(TRANSIENT)

TEMPORARY ACCOUNT/WORK SHEET											
MEMBER'S NAME		FAT GRADE		SSN		UCR NO.					
MART, PHILMORE J		E-6		382-27-8142		00201					
MONTH		MAR		APR		MAY		JUN		JUL	
AMOUNT ENDUENT FUND		132.64		132.64		132.64		132.64		132.64	
ENTITLEMENTS	BASIC PAY	233.33		233.33		233.33		233.33		233.33	
	END	78.21		78.21		78.21		78.21		78.21	
	EXGRATIS SEP	2.37		2.37		2.37		2.37		2.37	
	CHL										
DEDUCTIONS	TOTAL DEDUCTIONS	340.46		340.46		340.46		340.46		340.46	
	TYPE OF										
	SSLI	106.67		106.67		106.67		106.67		106.67	
	FITH (L-1)	16.50		16.50		16.50		16.50		16.50	
PREVIOUS PAYMENTS	FR NO	0023 77		0023 77		0023 77		0023 77		0023 77	
	AMOUNT	1076.602		1076.602		1076.602		1076.602		1076.602	
	FR NO	09310		09310		09310		09310		09310	
	AMOUNT	0.76 10		0.76 10		0.76 10		0.76 10		0.76 10	
BANK DATE	012-77	012-77		012-77		012-77		012-77		012-77	
	FORM NO.	3067		3067		3067		3067		3067	
	APLIAN DATE/	09310		09310		09310		09310		09310	
	TRANS NO.	09310		09310		09310		09310		09310	

LOST PFR
(MEMBER
REPORTS)

Figure 6-11. Sample temporary pay accounts.

PREPARE CARD WHEN MEMBER REPORTS ABOARD. FILE IN LIVE FILE IN ALPHABETICAL ORDER.

ADD LOCAL UNIT OR CODE AS A LOCATOR AID.

234 56 7890 WALTHER, HAROLD C. VS 122	
<small>SV NO., ARM OR SV, PAY GP, LAST NAME—FIRST NAME—MIDDLE INITIAL</small>	
<small>FROM (Organization and Station)</small> USS JOHN F. KENNEDY CV 67	<small>DATE</small> 88MAR02
<small>TO (Prospective Organization and Station)</small>	<small>DATE</small>
I hereby acknowledge receipt of Military Pay Record indicated above.	
<small>SIGNATURE</small>	<small>GRADE</small>
PAY RECORD INDEX CARD	

DD FORM 1 OCT 49 141 REPLACES NMC FORM 141, 1 JAN 48, WHICH MAY BE USED.

WHEN MEMBER IS TRANSFERRED, COMPLETE APPLICABLE BLOCKS.

234 56 7890 WALTHER, HAROLD C.	
<small>SV NO., ARM OR SV, PAY GP, LAST NAME—FIRST NAME—MIDDLE INITIAL</small>	
<small>FROM (Organization and Station)</small> USS JOHN F. KENNEDY CV 67	<small>DATE</small> 88MAR02
<small>TO (Prospective Organization and Station)</small> NAS PENSACOLA 00204	<small>DATE</small> 91JUL26
I hereby acknowledge receipt of Military Pay Record indicated above.	
<small>SIGNATURE</small> <i>Harold C. Walther</i>	<small>GRADE</small> ADC
PAY RECORD INDEX CARD	

DD FORM 1 OCT 49 141 REPLACES NMC FORM 141, 1 JAN 48, WHICH MAY BE USED.

IF MEMBER IS SEPARATED, ENTER HOME ADDRESS AND DATE OF SEPARATION. NO SIGNATURE REQUIRED.

PERSON WHO PICKS UP THE PFR WILL SIGN THIS RECEIPT.

FILE CARD IN DEAD FILE FOR 1 YEAR.

Figure 6-12.-Index cards-preparation and filing.

PREPARE CARD WHEN TRANSIENT IS PAID. FILE IN DEAD FILE.

SHOW KIND OF ORDERS (PCS/TAD/LV) AND PAYMENT DATA.

PCS \$137. 91JUL22 N18	
411-54-3108 LINDENBERG, SIDNEY J.	
<small>SV NO., ARM OR SV, PAY GP, LAST NAME—FIRST NAME—MIDDLE INITIAL</small>	
<small>FROM (Organization and Station)</small> USS JOHN F. KENNEDY CV 67	<small>DATE</small>
<small>TO (Prospective Organization and Station)</small> USNAS BRUNSWICK, ME	<small>DATE</small>
I hereby acknowledge receipt of Military Pay Record indicated above.	
<small>SIGNATURE</small> <i>Sidney J. Lindenberg</i>	<small>GRADE</small> E7
PAY RECORD INDEX CARD	

DD FORM 1 OCT 49 141 REPLACES NMC FORM 141, 1 JAN 48, WHICH MAY BE USED.

SHOW OLD AND NEW DUTY STATIONS.

MEMBER SIGNS FOR PFR AFTER PAYMENT.

Figure 6-13.-Index card for transient payment.

the dead file, alphabetically by calendar year. Destroy the cards after 1 year. See figure 6-12.

Transients

Prepare an index card for all transient payments—both afloat and ashore. Note the member's

last and next duty stations and the payment information. File the card in the dead file. See figure 6-13.

DISPOSITION OF THE PFR

For disposition of the member's PFR under various circumstances, refer to figure 6-14. You should also

R U L E	A	B	C
	If a member	the NAVCOMPT 3071A will be annotated (Note 1)	and the PFR will be annotated and transmitted with a NAVCOMPT 3051 and 3061. (Notes 2, 3, & 4)
1	is separated (Notes 5 & 6)	SEPARATED _____ (date)	Director DFAS-Cleveland Center (4211) Anthony J. Celebrezze Federal Building Cleveland, OH 44199
2	is retired or transferred to the Fleet Reserve (Note 5)	RETIRED _____ (date) or FLTRES _____ (date)	
3	dies	DECEASED _____ (date)	
4	is missing, captured, or detained	MISSING _____ (date) CAPTURED _____ (date) DETAINED _____ (date)	
5	is discharged to become a midshipman at the Naval Academy (Note 5)	DISCHARGED/MIDSHIPMAN APPOINTMENT _____ (date)	
6	is a mental incompetent	METAL INCOMPENT _____ (date)	
7	is confined in a federal prison (Note 5)	FEDERAL PRISONER _____ (date)	
8	is separated due to a void or fraudulent enlistment	FRAUD ENLMNT _____ (date)	
9	starts an LWOP status upon completing indefinite leave	LWOP _____ (date)	Director DFAS-Cleveland Center (4312) Anthony J. Celebrezze Federal Building Cleveland, OH 44199

- Notes: 1. Whenever possible, this annotation will be the last remark entered on the NAVCOMPT 3071A. Annotation may be expanded as required.
2. Annotate the face of the PFR above the word **NAVY** in bold black print the reason for forwarding the PFR. Examples: SEPARATED, RETIRED, DECEASED, etc.
3. The NAVCOMPT 3051 will be prepared to transmit NAVCOMPT 3061 and PFRs. The NAVCOMPT 3051 will be prepared as prescribed in PPM, par. 90411. In block 5 enter the number of NAVCOMPT 3061s being transmitted. Type an X in block 8.
4. PFRs will be separated into groups of 9 or less. A NAVCOMPT 3061 will be prepared listing PFRs transmitted. The NAVCOMPT 3061 will be prepared as prescribed in PPM, par. 90420. In block 6 type: PFR. In block 11 type: date submission of PFRs. Leave blocks 7 through 10, 12 and 13 blank. Identify PFRs transmitted in blocks 14 and 15, 20 and 21, and etc. PFRs will be mailed not later than 3 working days after the event.
5. A copy of the NAVCOMPT 3067 will be filed in the PFR before it is mailed. Do not enclose retired/retainer pay documents intended for DFAS-CL (Retired Pay Department). See PPM, pars. 10284 and 10285.
6. Includes resignation, release to inactive duty and discharge without immediate reenlistment.

Figure 6-14.-Disposition of the PFR.

consult the PAYPERSMAN and SDSPROMAN, volume II, to make sure you comply with up-to-date regulations.

SUMMARY

As a DK, the LES and PFR are the most important documents that you will be working on. Your shipmates depend on your expertise on these documents regarding the contents, proper maintenance, and disposition. Take good care of them. Proper and thorough reconciliation, correct posting of transmitted supporting pay documents, and accurate computation of payments are skills that you need most to avoid overpayments.

As mentioned earlier, avoiding or minimizing overpayments increases morale and it saves you a lot of headaches and time required to correct problem

accounts. In short, avoid putting out fires; instead, prevent fires from happening.

REFERENCES

Navy Pay and Personnel Procedures Manual (PAYPERSMAN), NAVSO P-3050, Change 125, Navy Department, Office of the Comptroller, Washington, DC, April 30, 1991.

Source Data System Procedures Manual (SDSPROMAN), NAVSO P-3069-2, Volume II, Change 31, Navy Department, Office of the Comptroller, Washington, DC, May 15, 1991.

Uniform Microcomputer Disbursing System (UMIDS) *User Manual*, Version 1.5A, Section 8, Defense Finance and Accounting Service - Cleveland Center, Cleveland, Ohio, January 11, 1991.

